

CITY OF NEWTON, MASSACHUSETTS
CAPITAL PROJECT FUNDS
COMBINING LEVEL BALANCE SHEET
March 31, 2015

	School Building Improvement Fund	Angier School Improvement Fund	Zervas School Improvement Fund	Cabot School Improvement Fund	CH 90 Highway Improvement Fund
ASSETS					
Cash & temporary investments	\$ 348,118	\$ 14,019,390	\$ -	690,459	\$ 77,346
Other receivables	-	-	-	-	-
State and federal grants receivable	-	-	-	-	55,262
Total Assets	348,118	14,019,390	-	690,459	132,608
LIABILITIES & FUND BALANCES					
Due to General Fund	-	-	424,325	-	-
Warrants payable	-	-	-	-	-
Accrued expenses	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	-	-	424,325	-	-
Fund Balance -Reserved for Encumbrances	111,688	2,750,809	3,007,304	547,335	515,838
Fund Balance - Reserved for Future Bonded Appropriations	-	-	-	-	-
Fund Balance - Reserved for Continuing Capital Appropriations	236,430	11,268,581	(3,431,629)	143,124	(383,230)
Fund Balance - Reserved for 2013 Override Projects	-	-	-	-	-
Fund Balance - Designated for Fire Station Renovations	-	-	-	-	-
Fund Balance - Designated for Pending Appropriations	-	-	-	-	-
Fund Balance - Designated for Energy Conservation Purposes	-	-	-	-	-
Total Fund Balances	348,118	14,019,390	(424,325)	690,459	132,608
Total Liabilities and Fund Balances	\$ 348,118	\$ 14,019,390	\$ -	690,459	\$ 132,608

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	Mass Works Roadway Grant Fund	Municipal Equipment Replacement Fund	Street Improvement Fund	Park Improvement Fund
ASSETS				
Cash & temporary investments	\$ -	\$ 440,942	\$ 4,566	12,860
Other receivables	-	-	-	-
State and federal grants receivable	-	-	-	-
Total Assets	<u>-</u>	<u>440,942</u>	<u>4,566</u>	<u>12,860</u>
LIABILITIES & FUND BALANCES				
Due to General Fund	-	-	-	-
Warrants payable	-	-	-	-
Accrued expenses	-	-	-	-
Accrued payroll	-	-	-	-
Deferred revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance -Reserved for Encumbrances	-	321,729	4,526	4,492
Fund Balance - Reserved for Future Bonded Appropriations	-	-	-	-
Fund Balance - Reserved for Continuing Capital Appropriations	-	119,213	40	8,368
Fund Balance - Reserved for 2013 Override Projects	-	-	-	-
Fund Balance - Designated for Fire Station Renovations	-	-	-	-
Fund Balance - Designated for Pending Appropriations	-	-	-	-
Fund Balance - Designated for Energy Conservation Purposes	-	-	-	-
Total Fund Balances	<u>-</u>	<u>440,942</u>	<u>4,566</u>	<u>12,860</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 440,942</u>	<u>\$ 4,566</u>	<u>12,860</u>

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	Water System Improvement Fund	Sewer System Improvement Fund	Municipal Building Improvement Fund	Capital Stabilization Fund	Combining Total
ASSETS					
Cash & temporary investments	\$ 4,421,967	\$ 11,505,710	\$ 4,492,244	\$ 1,662,922	\$ 37,676,524
Other receivables	-	-	-	-	-
State and federal grants receivable	-	-	-	-	55,262
Total Assets	4,421,967	11,505,710	4,492,244	1,662,922	37,731,786
LIABILITIES & FUND BALANCES					
Due to General Fund	-	-	-	-	424,325
Warrants payable	-	-	-	-	-
Accrued expenses	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	-	-	-	-	424,325
Fund Balance -Reserved for Encumbrances	2,122,563	7,653,271	3,650,573	-	20,690,128
Fund Balance - Reserved for Future Bonded Appropriations	-	-	-	103,138	103,138
Fund Balance - Reserved for Continuing Capital Appropriations	2,299,404	3,852,439	841,671	-	14,954,411
Fund Balance - Reserved for 2013 Override Projects	-	-	-	664,614	664,614
Fund Balance - Designated for Fire Station Renovations	-	-	-	9,523	9,523
Fund Balance - Designated for Pending Appropriations	-	-	-	11,550	11,550
Fund Balance - Designated for Energy Conservation Purposes	-	-	-	874,097	874,097
Total Fund Balances	4,421,967	11,505,710	4,492,244	1,662,922	37,307,461
Total Liabilities and Fund Balances	\$ 4,421,967	\$ 11,505,710	\$ 4,492,244	\$ 1,662,922	\$ 37,731,786